



interview  
tips

## Personal Exemptions

Probe/Action: Ask the taxpayer:

step <b>1</b>	Were you considered married in a legal union between a man and a woman as husband and wife during any part of the tax year? (Answer YES if state common law rules were met.)	If <b>YES</b> , go to Step 2. If <b>NO</b> , go to Step 7.
step <b>2</b>	Were you still considered married on December 31 of the tax year?	If <b>YES</b> , go to Step 5. If <b>NO</b> , go to Step 3. <b>Note:</b> Abandonment does not change marital status—answer YES if the taxpayer's responses to Steps 3 and 4 are NO.
step <b>3</b>	Did you obtain a final decree of divorce or separate maintenance by December 31 of the tax year?	If <b>YES</b> , you cannot claim a personal exemption for your former spouse. Go to Step 7. If <b>NO</b> , go to Step 4.
step <b>4</b>	Did your spouse die during the tax year?	If <b>YES</b> , go to Step 5. If <b>NO</b> , go back through Steps 1–3 and clarify answers.
step <b>5</b>	Are you filing a joint tax return?	If <b>YES</b> , go to Step 7. If <b>NO</b> , go to Step 6.
step <b>6</b>	Did your spouse have income or can anyone else claim your spouse as a dependent (including a nonresident alien spouse)?	If <b>YES</b> to either, you cannot claim a personal exemption for your spouse. Go to Step 7 to see about your own personal exemption. If <b>NO</b> to both, you can claim a personal exemption for your spouse. Go to Step 7 to see about your own personal exemption.
step <b>7</b>	Can anyone claim you (or your spouse if filing jointly) as a dependent on his or her return?	If <b>YES</b> , you cannot claim a personal exemption for yourself or your spouse. If <b>NO</b> , you can claim a personal exemption for yourself (and your spouse, if filing jointly).

**Step 4:** If his or her spouse died during the year, the taxpayer can claim the spouse's exemption if the taxpayer did not remarry during the year. See Publication 17 for other considerations.

**Step 5:** Answer YES to this question if you are filing a joint return to claim a refund and there would be no tax liability for either spouse if separate returns were filed.

**Step 6:** If married filing separately, the taxpayer can take his or her own exemption if no other taxpayer is entitled to claim him or her as a dependent.

If married filing separately, the taxpayer can claim his or her spouse's exemption if the spouse had no gross income, is not filing a return, and cannot be claimed as a dependent on another person's return.

**Step 7:** If married filing jointly (other than to claim a refund of withholding), the taxpayer cannot be a dependent on another person's return.